Saskatchewan
Municipal
Board

Annual Report
1999

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Saskatchewan Municipal Board

for the year ending
December 31, 1999

Honourable Clay Serby
Minister Responsible

Saskatchewan Municipal Board

2151 Scarth Street
Regina, Saskatchewan
S4P 3V7

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LETTER OF TRANSMITTAL

Regina, Saskatchewan

To Her Honour
The Honourable Dr. Linda M. Haverstock
Lieutenant Governor of the
Province of Saskatchewan

Your Honour:

I have the honour to submit herewith the Annual Report for the Saskatchewan Municipal Board for the year ending December 31, 1999. The financial statements included in the report were prepared by the Board in accordance with guidelines of the Department of Finance.

Respectfully submitted,

Clay Serby,
Minister Responsible
for Saskatchewan Municipal Board

Message From the Chair

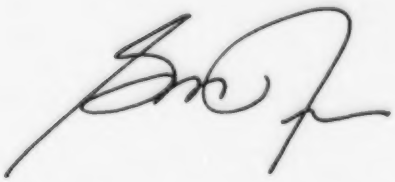
It is my pleasure to present the annual report of the Saskatchewan Municipal Board for 1999.

In 1999, board members and staff continued to refine the management processes and the automated systems in order to provide better services to our client base and stakeholders.

During the past year local governments have increased capital funding applications for review and approval. Borrowing appears to be directed mainly to infrastructure upgrades and replacement. This trend has been stimulated by the infrastructure grant program.

Appeals to the Saskatchewan Municipal Board from decisions of local review boards and other sources, have been heard and decided in a timely manner.

The commitment of board members and staff are recognized and appreciated.



B. Graham McNamee, Chair

Mission

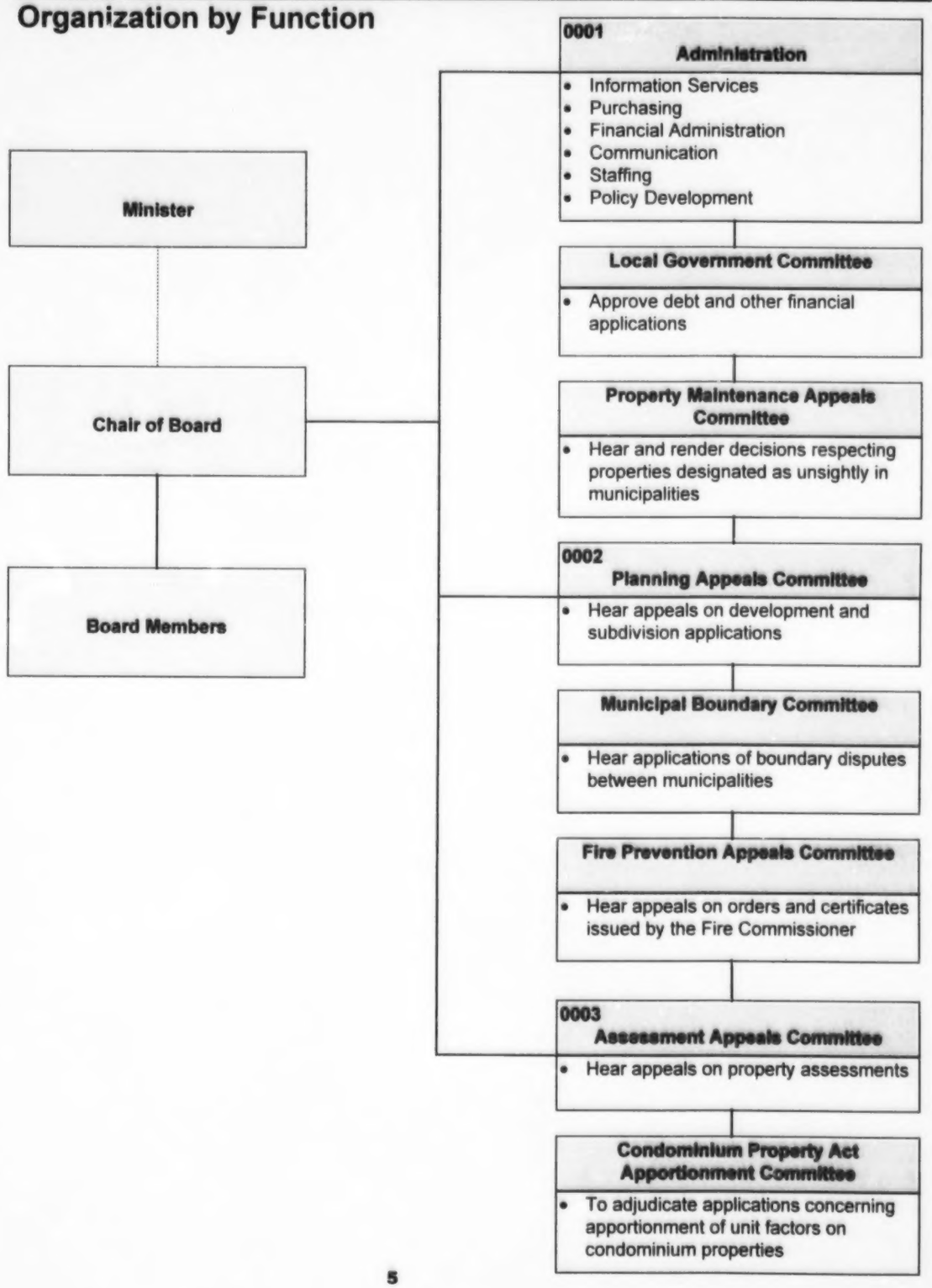
To ensure financial credibility for cities, towns, villages, northern municipalities and school divisions, and ensure appeals respecting planning, assessment, fire prevention, municipal boundary and property maintenance are heard and decided.

Mandate

The Saskatchewan Municipal Board is legislatively mandated and the board is empowered to exercise discretion of a judicial nature. Major activities include:

- provide a service to cities, towns, villages, northern and rural municipalities and the general public to hear appeals at the provincial level on matters that require a specialized knowledge. Common matters of appeals include planning and development, assessed values of real property; local improvement assessments; tax exempt status of a property; conservation and development area authorities; property maintenance orders; and orders and certificates issued by the provincial fire commissioners' office.
- assist local authorities by reviewing long term debt applications to ensure financial stability;
- provide advice and approvals to cities, towns, villages, northern municipalities and school divisions on capital financing, debt management, investment policy, utility rates and local improvements;
- collect outstanding debenture debt for union hospitals;
- decide applications for alteration of municipal boundaries or amalgamation of municipalities, where inter-municipal agreement is not present.

Organization by Function



Legislation

The board accomplishes its mandate through a number of Acts. Enabling legislation is listed below:

The Agricultural Societies Act
The Assessment Management Agency Act
The Cemeteries Act
The Condominium Property Act, 1993
The Conservation and Development Act
The Education Act
The Environmental Management and Protection Act
The Federal-Provincial Agreements Act
The Fire Prevention Act, 1992
The Health Districts Act
The Housing and Special-care Homes Act
The Industrial Towns Act
The Lloydminster Charter
The Lloydminster Hospital Act, 1948
The Local Government Election Act
The Local Improvements Act, 1993
The Meewasin Valley Authority Act
The Municipal Board Act
The Municipal Debentures Repayment Act
The Municipal Development and Loan (Saskatchewan) Act
The Municipal Industrial Development Corporations Act
The Northern Municipalities Act
The Planning and Development Act, 1983
The Public Libraries Act, 1996
The Rural Municipality Act, 1989
The Rural Telephone Act
The Saskatchewan Housing Corporation Act
The Subdivisions Act
The Urban Municipality Act, 1984
The Watershed Associations Act

Strategic Direction

Our Goals in 2000

- Compress time to hear and decide appeals from time of validation to date of decision.
- Communicate with clients on the appeal process, how to appeal and the role of the board.
- Accommodate legislative amendments by reviewing internal processes, policy and procedures to ensure that appeals are heard in an appropriate time frame and in accordance with amendments.
- Establish procedures and/or regulations to hear appeals de novo (new evidence) for owners of similar properties in multiple jurisdictions or for complicated industrial or commercial assessment appeals which are allowed to bypass local boards and proceed directly to the board.
- Allocate resources to hear appeals in an adequate timely fashion.
- Accommodate local authorities borrowing application within time lines of the provincial/federal government grants.

Administration

Administration is responsible for staffing, information services, purchasing, financial administration, communication initiatives and policy development and implementation for the board and its committees.

Financial Overview

In 1998-99, Saskatchewan Municipal Board's budget of $1.20 million was divided into three general areas: Administration/Local Government Committee; Planning Appeals; and Assessment Appeals. Funding was distributed according to the figures shown in Figure No. 1 which indicates the actual for 1998-99 and budget estimates for 1999-2000.

Revenue is derived from filing fees for appeals, which are received from the general public, municipalities, and other agencies. A fee is also charged for authorizing and preparing debentures for local authorities. Figure No. 2 shows a breakdown of revenues received for the 1998-99 fiscal year, which are deposited in the province's General Revenue Fund.

Asset Management and Protection

Personnel: Includes members, out-of-scope staff as well as in-scope support staff. Emphasis was placed on educating and training personnel to increase productivity and effectiveness.

Electronic Hardware, Software and Data: Includes local area network with 15 desktop computers connected to the network. Data includes word processing files, spreadsheet applications and a database, which tracks appeal status for assessment appeals.

Statement of Expenditures

Subvote	Actual 1998-99	Actual FTEs	Budget/ Estimated 1999-2000	Budget/ Estimated FTE
Administration/Local Government Committee				
Personal Services	489,407	9	458,000	9
Operating Expenses	184,042		170,000	
Subtotal	673,449		628,000	
Planning Appeals Committee				
Personal Services	66,478	1	67,776	1
Operating Expenses	2,808		4,970	
Subtotal	69,286		72,746	
Assessment Appeals Committee				
Personal Services	268,800	5.5	345,000	5.5
Operating Expenses	45,104		44,000	
Subtotal	313,904		389,000	
Total	**1,056,639**	**15.5**	**1,089,746**	**15.5**

• Figure 1

Statement of Revenue

Description of Revenue	Actual 1998-99	Budget/ Estimate 1999-2000
Filing Fees	84,325	28,000
Debenture Authorizations	36,383	33,000
Debenture Forms	3,386	2,700
TOTAL	**124,094**	**63,700**

• Figure 2

Local Government Committee

Major Activities

- **Approve Long Term Borrowing including Debenture Issues**

  The purpose is to ensure financial stability of local authorities and compliance with various statutes. Provide investors and the public with assurance that procedures and approvals comply with statutes and related policy.

  Includes approving various forms of debt, preparing related bylaws and debentures.

- **Approve Local Improvements**

  The purpose of a local improvement is to allow municipalities to undertake a work or service that specially benefits particular lands to be paid for partly or entirely by a special charge or assessment against the benefited land. Types of works and services that can be charged as a local improvement are defined within *The Local Improvement Act, 1993.*

- **Approve Capital Trust Fund Transactions**

  Capital trust funds are used by municipalities to acquire capital assets. Municipalities are encouraged to set aside surplus funds for capital items as it provides an interest free source of funds. Because funds are replenished, funds are then available for future capital acquisitions.

- **Approve investment of surplus funds, creation, use of reserve funds and use of sinking funds**.

  The purpose is to ensure municipal funds are securely invested and that other funds are used appropriately.

  The major objective of the approval process by the committee on investments is the preservation of capital and secondly, maximization of interest income.

- **Approve Sewer and Water Rates**

  Ensure bylaws comply with *The Urban Municipality Act, 1984* and committee procedure. Ensure rates are equitable for all users and encourage sufficient rates to provide revenue for current utility operation, expense, debt repayment and future capital expenditure.

- **Provide Advisory Assistance**

  Provide local authorities with timely advice respecting all aspects of committee work.

- **Manage Union Hospital Debt**

  The Health Districts Act enables the Saskatchewan Municipal Board to bill and collect debenture debt from participating municipalities for union hospitals which no longer exist. The funds are forwarded to the appropriate financial institution. Applicable bank accounts are reconciled annually to ensure the account balances.

  In 1999, 44 municipalities were invoiced for an amount of $520,244.21. Debenture debt of four union hospitals were retired in 1999.

Goals

To ensure financial stability for municipalities and security for their investors.

The following figures illustrate ongoing approvals and authorizations of the Local Government Committee for 1999.

Local Authority Debt Overview

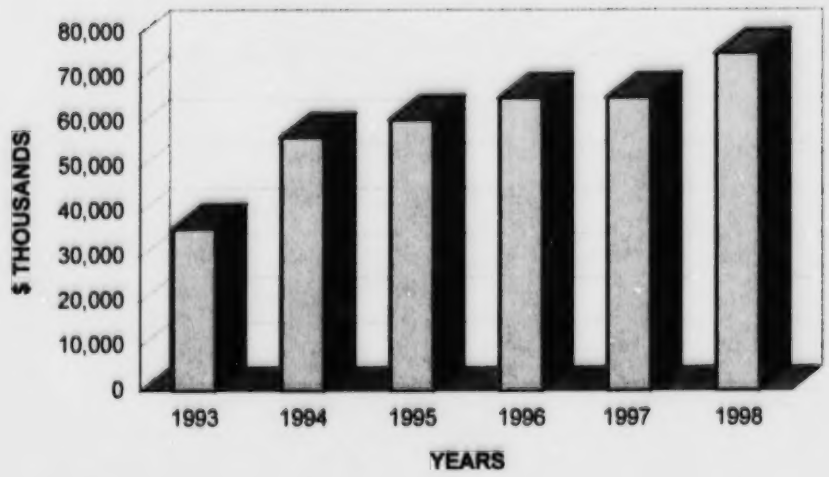
Summary of Outstanding Long Term Debt (excluding debentures)
as of December 31, 1998

(In Thousands of Dollars)

YEAR	CITY	TOWN	VILLAGE	N.M.*	R.M.	TOTAL	SCHOOL	GRAND TOTAL
1993	2,684	6,565	1,271	315	1,822	12,657	23,591	36,248
1994	4,344	5,773	1,326	1,538	1,786	14,767	41,937	56,704
1995	3,956	6,179	1,558	1,098	2,483	15,274	45,357	60,631
1996	4,235	7,202	1,484	887	2,164	15,972	49,540	65,512
1997	3,726	9,698	1,739	771	2,533	18,467	47,116	65,583
1998(1)	10,164	11,517	1,958	2,277	3,875	29,791	45,714	75,505

* Refers to Northern Municipalities
Loans are reported beginning 1993 due to the number of loans now exceeding a four year term and containing a fixed interest rate.
(1) Includes lease obligations for cities not previously recorded.

• Figure 3



• Figure 4

Local Authority Debt Overview

Long Term Debt Authorizations (excluding debentures)
as of December 31, 1999

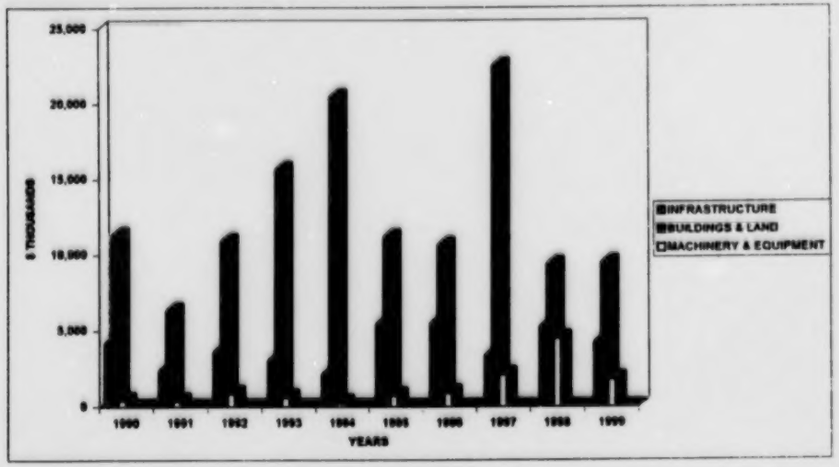
LOCAL AUTHORITY	AMOUNT OF AUTHORIZATION	NUMBER OF AUTHORIZATIONS
TOWNS		
Total	$6,691,543	51
VILLAGES		
Total	$643,920	11
RURAL MUNICIPALITIES		
Total	$884,800	7
SCHOOL DIVISIONS		
Total	$7,340,122	23
TOTAL	$15,560,385	92

• Figure 5

Local Authority Historical Overview

Purpose for Borrowing by Way of Long Term Loan
(excluding debentures)
(In Thousand Dollars)

	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
INFRASTRUCTURE										
Bridges	460	0	0	600	0	0	0	0	0	0
Curbs, Gutters, Sidewalks	51	147	543	456	623	0	309	34	0	851
Dams & Reservoirs	25	110	73	60	0	0	0	0	95	0
Pavement	1,242	538	1,108	599	658	3,778	2,425	1,557	284	1,964
Sewage Treatment, Lagoon	794	124	25	326	808	185	1,205	4	1,529	145
Street Lighting	0	0	0	0	0	0	82	0	0	0
Water Facilities	1,069	1,292	474	989	43	1,219	975	1,547	2,059	1,113
Irrigation Projects	0	0	0	0	0	54	182	0	0	0
Park Systems	0	0	0	0	0	12	300	0	0	0
Other	533	170	1,392	0	0	249	50	231	1,288	377
Total	4,174	2,381	3,613	3,030	2,132	5,467	5,508	3,373	5,255	4,250
BUILDINGS & LAND										
Offices	283	12	52	15	147	45	641	89	595	15
Hospitals	1,036	226	0	40	0	0	0	157	692	30
Recreation & Culture	1,388	772	638	615	299	72	370	125	2,808	1,922
Schools	8,548	5,238	10,073	10,317	19,562	11,091	9,659	20,912	5,092	7,044
Fire Stations	0	0	60	0	0	0	0	0	0	11
Residential Housing	0	0	0	0	0	0	0	592	0	0
Land	128	95	136	4,757	587	20	30	830	424	45
Total	11,383	6,343	10,959	15,744	20,595	11,228	10,700	22,885	9,411	9,067
MACHINERY & EQUIPMENT										
Computers	0	0	43	110	88	333	0	483	30	0
Protective	92	48	58	80	0	13	131	0	81	481
Transportation	275	308	678	479	0	255	653	873	499	978
Other	36	0	107	54	263	81	90	753	3,880	784
Total	403	356	843	613	263	722	874	2,089	4,490	2,243



• Figure 6

Local Authority Debt Overview

SUMMARY OF OUTSTANDING DEBENTURE DEBT
as of December 31, 1998

(In Thousands of Dollars)

YEAR	CITY	TOWN	VILLAGE	N.M.*	R.M.	TOTAL	SCHOOL	(1) HOSPITAL	GRAND TOTAL
1989	186,063	21,283	1,980	25	30	209,381	225,960	4,712	440,053
1990	179,670	19,619	1,859	13	20	201,181	217,813	4,687	423,681
1991	178,784	19,117	2,064	0	214	200,179	186,464	6,581	393,224
1992	167,614	18,073	1,881	0	185	187,753	140,413	5,845	334,011
1993	146,012	15,983	1,637	1,400	165	165,197	127,152	0	292,349
1994	136,279	13,256	1,277	1,302	144	152,258	103,697	0	255,955
1995	173,053	13,196	1,375	1,196	121	188,941	81,733	0	270,674
1996	154,608	10,945	1,105	1,083	0	167,741	57,399	0	225,140
1997	157,811	9,122	858	961	0	168,752	42,115	0	210,867
1998	156,290	9,222	717	686	0	166,915	25,911	0	192,826

* Refers to Northern Municipalities

NOTE: The above table does not include debenture debt for Conservation and Development Areas.
(1) - Excludes municipal hospital debt for Regina and Saskatoon.
In these cases the net hospital debt is included in the City Municipal debt figure.

• Figure 7

Local Authority Debt Overview

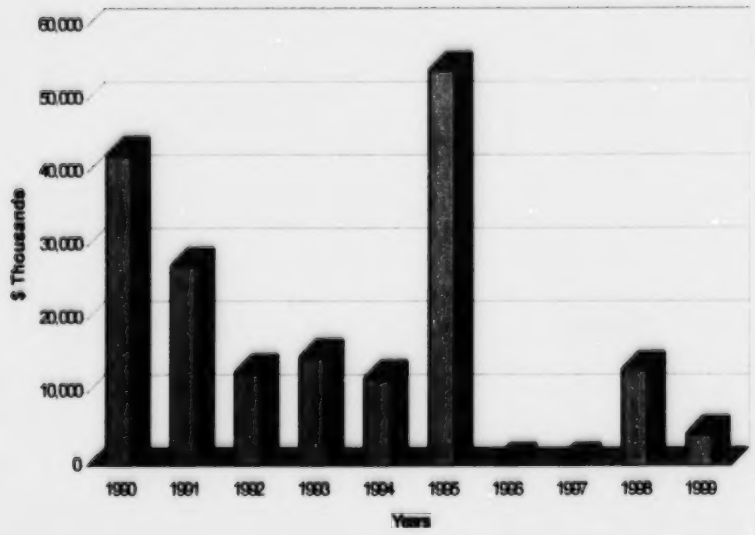
ANNUAL DEBENTURES ISSUED 1990 - 1999

(In Thousands of Dollars)

YEAR	*CITIES		TOWNS		VILLAGES		SCHOOL DIVISIONS		R.M.		HOSPITALS		TOTALS	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
1990	15	8,475	19	2,875	3	206	19	29,977	0	0	2	800	58	42,333
1991	1	15,000	13	2,215	6	538	9	7,347	2	205	4	1,800	35	27,105
1992	5	7,966	8	1,828	2	178	1	1,565	0	0	2	1,070	18	12,607
1993	2	6,139	8	4,671	1	118	3	3,711	0	0	0	0	14	14,639
1994	3	4,300	2	485	0	0	4	7,018	0	0	0	0	9	11,803
1995	4	51,147	5	721	3	355	5	1,677	0	0	0	0	17	53,900
1996	1	326	2	209	0	0	0	0	0	0	0	0	3	535
1997	1	116	2	410	0	0	0	0	0	0	0	0	3	526
1998	1	10,000	6	2,334	2	103	1	491	0	0	0	0	10	12,928
1999	0	0	9	3,830	3	341	0	0	0	0	0	0	12	4,171

No. - Number of issues

* - Does not include Lloydminster



• Figure 8

Local Authority Debt Overview

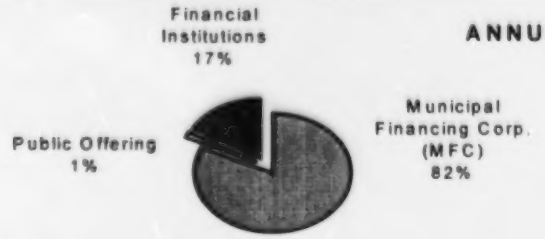
DEBENTURES SIGNED AND SEALED IN 1999

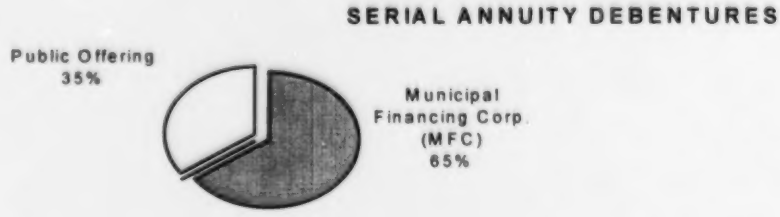
LOCAL AUTHORITY	NO. OF ISSUES	TOTAL FACE VALUE	AVERAGE MONEY COST
TOWNS			
Total	7	$2,327,909	6.47%
VILLAGES			
Total	2	$204,000	6.50%
TOTAL	9	$2,531,909	6.49%

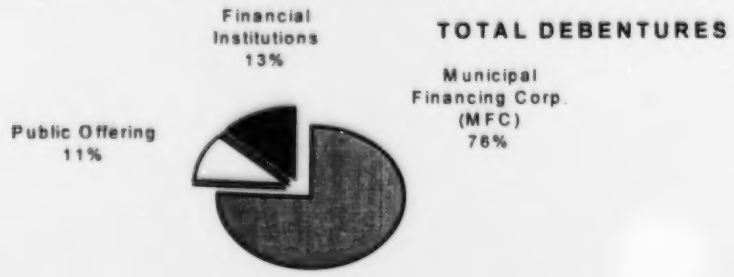
• Figure 9

Local Authority Debt Overview

Debenture Purchasers Overview for Annuity Debentures as of December 31, 1999







• Figure 10

Local Authority Debt Overview

ANNUITY DEBENTURES	
Municipal Financing Corporation (MFC)	$1,604,000
Public Offering	$24,600
Financial Institutions	$328,309

SERIAL ANNUITY DEBENTURES	
Municipal Financing Corporation (MFC)	$318,000
Public Offering	$169,088
Financial Institutions	$0

TOTAL DEBENTURES	
Municipal Financing Corporation (MFC)	$1,922,000
Public Offering	$281,600
Financial Institutions	$328,309
TOTAL	**$2,531,909**

• Figure 11

Local Authority Debt Overview

DEBENTURE AUTHORIZATIONS
as of December 31, 1999

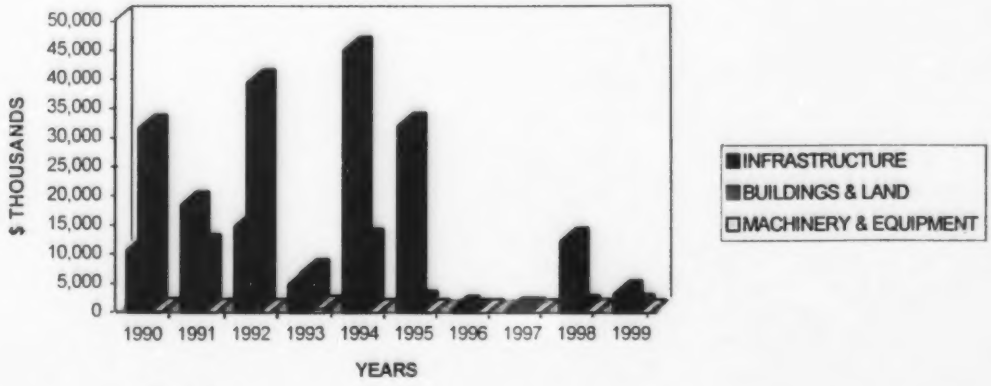
LOCAL AUTHORITY	AMOUNT OF AUTHORIZATION	NUMBER OF APPLICATIONS
TOWNS		
Total	$3,830,000	9
VILLAGES		
Total	$341,000	3
TOTAL	$4,171,000	12

• Figure 12

Local Authority Historical Overview

Purpose for Borrowing by Way of Debentures (in Thousand Dollars)

	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
INFRASTRUCTURE										
Bridges	460	0	0	600	0	0	0	0	0	0
Curbs, Gutters, Sidewalks	1,309	363	1,484	456	0	541	381	116	133	0
Dams & Reservoirs	156	0	4,500	285	0	0	0	0	0	500
Pavement	1,834	899	4,389	1,058	0	0	154	160	133	0
Sewage Treatment, Lagoon	250	369	1,080	775	44,553	18,000	0	0	10,500	158
Street Lighting	0	0	0	600	0	0	0	0	0	0
Water Facilities	6,550	16,752	2,619	1,033	485	13,354	0	0	1,236	2,326
Sanitary sewers, lift stations	0	0	0	0	0	14	0	0	200	298
Other	70	0	650	0	0	0	0	0	0	0
Total	10,629	18,383	14,722	4,807	45,038	31,909	535	276	12,202	3,282
BUILDINGS & LAND										
Offices	232	70	175	0	1,235	0	0	0	0	125
Hospitals	800	1,770	0	0	0	0	0	0	0	0
Recreation & Culture	542	995	38,962	600	0	50	0	0	200	475
Schools	30,000	8,174	220	6,192	10,760	1,160	0	0	491	0
Garages	0	0	0	0	0	190	0	0	0	0
Land	0	0	0	0	0	0	0	0	0	290
Other	0	0	0	0	0	0	0	250	0	0
Total	31,574	11,009	39,357	6,792	11,995	1,400	0	250	691	890
MACHINERY & EQUIPMENT										
Protective	0	0	0	600	0	0	0	0	0	0
Other	152	0	0	0	0	0	0	0	35	0
Total	152	0	0	600	0	0	0	0	35	0



• Figure 13

Local Authority Overview of Local Improvements

LOCAL IMPROVEMENT PROJECTS APPROVED
for the year 1999

	PROPOSED WORK AND ESTIMATED COST				
LOCAL AUTHORITY	NO. OF PROJECTS	WATER/SEWER MAINS	STORM SEWERS	SURFACE WORKS	TOTAL
CITIES	8	$696,575	$0	$3,251,288	$3,947,863
TOWNS	22	$1,277,932	$386,100	$2,856,128	$4,520,160
VILLAGES	3	$1,120,000	$0	$313,750	$1,433,750
TOTAL	33	$3,094,507	$386,100	$6,421,166	$9,901,773

Local improvement hearings pursuant to Section 5(1)(c) of
The Local Improvements Act, 1993
as of December 31, 1999

Towns: 4

Local Improvement Projects Refused
for the year 1999

Towns: 1

• Figure 14

Local Authority Overview

APPROVED CAPITAL TRUST FUND TRANSACTIONS
as of December 31, 1999

	RE-ESTABLISH		ADDITION		WITHDRAWAL		CANCELLATION	
	No.	*AMOUNT*	*No.*	*AMOUNT*	*No.*	*AMOUNT*	*No.*	*AMOUNT*
TOWNS	4	$1,219,000	3	$235,500	54	$1,520,232	2	$140,000
VILLAGES	0	$0	0	$0	9	$167,000	0	$0
RURAL MUNICIPALITIES	9	$1,355,001	8	$424,774	45	$3,908,449	7	$662,500
TOTAL	13	$2,574,001	11	$660,274	108	$5,595,681	9	$802,500

• Figure 15

Local Authority Overview

PURPOSE OF CAPITAL TRUST FUND WITHDRAWALS
as of December 31, 1999

INFRASTRUCTURE	AMOUNT
Curbs, Gutters, Sidewalks	$18,000
Pavement	$45,504
Sewage Treatment, Lagoon	$3,500
Water Facilities	$92,193
Gravel, Dirt, Clay	$50,000
Other	$4,391
BUILDINGS & EQUIPMENT	
Office Buildings	$59,090
Recreation & Culture	$126,333
MACHINERY & EQUIPMENT	
Computers	$57,562
Protective Services	$321,968
Transportation	$4,668,760
Other	$148,380
TOTAL	$5,595,681

• Figure 16

APPROVED CAPITAL RESERVE FUND TRANSACTIONS
as of December 31, 1999

LOCAL AUTHORITY	WITHDRAWAL	
	Number	Amount
VILLAGES	1	$4,160

Purpose of Capital Reserve Fund Withdrawals
as of December 31, 1999

Machinery & Equipment	Amount
Transportation	$4,160
TOTAL	$4,160

• Figure 17

Local Authority Approval Overview

Number of Miscellaneous Approvals and Orders Issued as of December 31, 1999

APPROVED UTILITY RATES AND CHARGES			
	TOWNS: 37	**VILLAGES: 51**	**NORTHERN HAMLETS: 2**
INVESTMENT OF SURPLUS FUNDS			
	RURAL MUNICIPALITIES: 2		**TOWNS: 1**
INVESTMENT OF SURPLUS SINKING FUND EARNINGS			
	CITIES: 1		
PERMISSION TO ENTER INTO AGREEMENTS			
	VILLAGES: 6		

• Figure 18

Property Maintenance Appeals Committee

Major Activities

- **Hear and determine appeals and matters concerning property maintenance.**

  Appeals arise from decisions of local maintenance appeals board. At present, the City of Saskatoon is the only municipality to establish a local board.

- **Appeal Hearings**

  Appeal hearings are usually based on the record of the local board. They are held as required in Saskatoon.

- **Appeal Decisions**

  Written decisions, with reasons are issued based on arguments presented at the hearing.

Goals

- To hear appeals within three months of receipt of a notice of appeal.
- Render decisions within three months of the date of the hearing of an appeal.
- Provide factual information to the public on the process of property maintenance appeals.
- To establish a consistent basis for the decision making process.

Impact and Accomplishments

- The committee has been successful in removing the issues from local municipal officials. An independent appeal process is provided to property owners with a definite decision rendered

Caseload Analysis

In 1999, three appeals were received, two were denied and one was granted by the committee.

Planning Appeals Committee

Major Activities

- **Planning and Development Appeals**

  Hear and determine municipal planning and development appeals and the subdivision of land.

  Appeals normally arise from a decision of a development appeals board or an authorized subdivision approving authority.

- **Appeal Hearings**

  Appeal hearings are usually based on the record of the local board. They are regularly held in Regina and Saskatoon.

- **Appeal Decisions**

  Written decisions, with reasons are issued based on arguments presented at the hearing.

- **Other Matters**

  The committee may consider and make recommendations on matters referred to it by the Minister.

- **Provide Advisory Assistance**

  Provide factual information to the public on the processes of appeal.

Goals

- To hear appeals within three months of receipt of a notice to appeal.
- Render decisions within three months of the date of the hearing of an appeal.
- Provide an information base for the general public.
- Assist the general public in understanding the policies and procedures of the committee.

Impact & Accomplishments

- Satisfaction achieved by parties to an appeal respecting turnaround time on matters for the committee.
- A clearer understanding of the appeal process by all parties concerned.
- Consistency of decisions. Provide local boards with a better understanding of requirements when rendering decisions on planning and development appeals.

Caseload Analysis

In 1999, 20 new appeals were received and 19 appeals were heard which includes carry over of appeals from the previous year.

Figure No. 19 shows an analysis of the decisions rendered by the committee and organized by local authority category as follows:

	Denied	Granted	Withdrawal	No Jurisdiction	Total
Cities	4	3	3	0	10
Towns	2	0	0	0	2
Villages	1	0	0	2	3
Rural Municipalities	3	0	0	0	3
Total	**10**	**3**	**3**	**2**	**18**

• Figure 19

Municipal Boundary Committee

Major Activities

- **Municipal Boundary Alteration Applications**

  The committee is composed of full time members of the Saskatchewan Municipal Board and part time members representing the Saskatchewan Urban Municipalities Association (SUMA) and the Saskatchewan Association of Rural Municipalities (SARM).

  Reviews applications for the alteration of municipal boundaries or the amalgamation of municipalities.

  A request for review of boundary applications normally arises when affected municipalities are not in agreement as to the proposed boundary alterations or amalgamation.

- **Public Hearings**

  A public hearing, when required, is conducted within the applicant municipality.

- **Mediation**

  Mediation between affected municipalities may occur whenever possible.

- **Provide Advisory Assistance**

  Provide a broad understanding of the policies and procedures of the committee.

Impact & Accomplishments

- Mediation facilitates communication between affected municipalities.
- Affected municipalities have an information base as well as a clearer understanding of what is required at the public hearing.
- Knowledge, procedural process and consistent decision making process by the committee provides a higher level of satisfaction between affected municipalities.

Caseload Analysis

In 1999, three applications were received. The committee resolved the applications through mediation with the affected municipalities.

Fire Prevention Appeals Committee

Major Activities

- **Hear and determine appeals and matters concerning fire prevention.**

  Appeals arise from orders issued by a fire inspector or fire commissioner or certificate for costs incurred in carrying out an order respecting fire prevention and safety.

- **Appeal Hearings**

  Appeal hearings are usually based on the record of the local board. They are held as required in Regina or Saskatoon.

- **Appeal Decisions**

  Written decisions, with reasons are issued based on arguments presented at the hearing.

Goals

- To hear appeals within three months of receipt of a notice to appeal.
- Render decisions within three months of the date of the hearing of an appeal.
- Provide factual information to the public on the process of fire prevention appeals.
- To establish a consistent base for the process of decision making.

Impact & Accomplishments

- Mediation facilitates communication between affected parties.

Caseload Analysis

In 1999, one new appeal was received by the committee. The committee upheld the decision of the provincial fire commissioner's order and denied the appeal. One appeal was received in 1998 and withdrawn in 1999.

Assessment Appeals Committee

Major Activities

- **Assessment Appeals**

  Hear and determine assessment appeals pertaining to the assessed values of real property; local improvement assessments; the tax exempt status of a property and conservation and development area authority appeals.

  Appeals usually arise from decisions of local boards of revision.

- **Appeal Hearings**

  Appeal hearings are based upon the record of the local boards of revision and are held throughout the province.

- **Pre Hearing Conferences**

  Pre hearing conferences are conducted, as required, to determine the necessity of subpoenas and to clarify issues to be determined by the committee.

- **Appeal Decisions**

  Written decisions are issued, with reasons, based upon arguments presented at the hearing regarding perceived errors by boards of revision.

- **Stated Cases**

  Cases may be stated to the Court of Appeal for Saskatchewan at the initiative of the committee.

  Also, any person affected by a decision of the committee may appeal to the Court of Appeal on a leave to appeal basis. The question must be one of law or jurisdiction.

- **Other Matters**

  The committee may consider and make recommendations on matters referred to it by the Minister.

  Case law is monitored which impacts on assessment issues.

  Recommendations are provided regarding proposed legislative amendments.

- **Provide Advisory Assistance**

  Provide advice and guidance to the public and other client groups regarding the appeal process and related assessment matters.

Goals

- To hear appeals within a reasonable time of receipt of a notice of appeal.
- Render decisions within six months of the date of a hearing where case load allows.
- Provide an information base for the general public.
- Maintain an efficient appeal tracking system.
- Enforce procedural requirements.

Impact & Accomplishments

- Lengthy delays continue to be minimized as a result of amended hearing procedures.

Caseload Analysis

Appeals received in 1999: 245

• Figure 20

*Other - Includes villages, resort villages, conservation and development area authorities, and northern municipalities.

Caseload Analysis

Scheduled for Hearing	424
Heard	382
To be Heard	110
Withdrawn	140

Decisions Analysis

Denied	Granted	Total Issued
154	222	376

Notes:
The Caseload Analysis includes appeals received prior to 1999.

Condominium Property Act Apportionment Committee

Major Activities

- **Apportionment Applications**

  Hear and determine applications pertaining to proposed apportionment schemes not based upon unit factors.

  Applications arise pursuant to section 30.4 of *The Condominium Property Regulations*.

- **Apportionment Hearings**

  Hearings are held as required, usually in the municipality of origin.

- **Apportionment Orders**

  Written orders are issued containing the approved or amended apportionment scheme.

- **Provide Advisory Assistance**

  Provide advice and guidance to the public and other client groups regarding the issue of condominium assessment apportionment.

Goals

- To hear apportionment applications where necessary and issue orders within a reasonable time of receipt of the application.
- To provide written confirmation of the verbal order within a short time frame following the hearing.
- Provide an information base for the general public.

Caseload Analysis

In 1999, six applications were received. In each instance orders were issued. The orders issued specified the tax apportionment factor for each unit in the parcel. A notice of intention to appeal the proposed scheme of apportionment was filed with respect to one application. A hearing was conducted into the matter. The resulting order reflected the scheme of apportionment proposed in the initial application. A subsequent challenge was issued to the Court of Appeal by way of application for leave. The leave was denied.

Board of Revenue Commissioners

Mandate

The Board of Revenue Commissioners is established pursuant to Section 13(1) of The Revenue and Financial Services Act.

Any write-off or cancellation of monies owing to the Crown is subject to approval of the Board of Revenue Commissioners as delegated by Treasury Board. The Board has the power to hear and determine appeals respecting taxes imposed or assessed pursuant to and by virtue of any taxing act. Parties to the appeal may further appeal any decision of the Board to the Court of Queen's Bench.

The operating and staffing costs associated with this Board are absorbed within the Saskatchewan Municipal Board's budget.

Minister in charge is the Minister of Finance.

Legislation

The Corporation Capital Tax Act
The Crown Minerals Act
The Education and Health Tax Act
The Fuel Tax Act, 1987
The Liquor Consumption Tax Act
The Oil Well Income Tax Act
The Revenue and Financial Services Act
The Tobacco Tax Act

Board of Revenue Commissioners Caseload Overview

Appeal Analysis
as of December 31, 1999

Received	Heard	Decisions Rendered	To be Heard	Granted	Denied	Withdrawn
37	8	8	*20	2	6	14

*** Includes carryover Appeals from 1998**

Write off and Cancellation of Debt owing to Province
as of December 31, 1999

Cancellations Approved	Write-offs Approved
6	29

• Figure 21

Glossary of Terms

Appeal Denied - to uphold the decision of the lower court (Board of Revision).

Appeal Granted - to bestow upon someone other than the person or entity who made the initial decision at the lower court (Board of Revision).

Jurisdiction - the statutory parameters within which quasi-judicial power may be exercised.

Annuity Debenture – this method of repayment is used when there is only one or two purchasers of the debenture issue. The coupons attached to the debenture include annual payments of principal and interest until the debt is retired.

Serial Debenture – this method of repayment is used when there are multiple purchasers and the denominations are rounded to the nearest thousand. The coupons attached are for interest only and the principal amount on the "face" of the debenture is payable at the end of the term.